



FOR DEPARTMENT USE ONLY

Approval Amt. \_\_\_\_\_

Approved date\_\_\_\_\_

### A. Information Section

Company Name

TID (Taxpayer Identification Number)

FID (Federal Identification Number)

TID#

LOC#

Indiana Location Address

City

State

Zip Code

### B. Qualifying Manufacturer

**Note: A taxpayer that obtains a deduction under IC 6-11-44 may not obtain a credit under this chapter for the same taxable year.**

A qualifying manufacturer is a taxpayer that obtains and uses coal combustion products for the manufacturing of recycled components as defined in IC 6-3.1-25.2-3, **and** is one of the following: **(Check one)**

- ☐ 1. A new business
- ☐ 2. An existing business that during a taxable year in which the taxpayer claims a credit under this chapter, begins manufacturing recycled components
- ☐ 3. An existing business that, during a taxable year in which the taxpayer claims a credit under this chapter, increases acquisitions of coal combustion products by the amount determined in Section D.
- Increase of \_\_\_\_\_ tons (enter figure from Step Two Line 3 calculations) to qualify.

**C. Credit amount if you qualify for the credit under Section B1 or B2**

1. For taxpayers qualifying for the credit under Section B(1) or B(2) the credit is equal to the number of tons of coal combustion products obtained and used in the taxable year multiplied by \$2.

Tons Obtained &amp; Used \_\_\_\_\_

Multiplied by \_\_\_\_\_ \$2

Available Credit \_\_\_\_\_

#### D. Calculations for Existing Business Increasing Coal Combustion Products Acquisition

Step One: Determine the total amount of coal combustion products obtained by the manufacturer for each of the three (3) years prior to the period for which you are requesting credit. Enter the largest amount on Line 1, Step Two.

Year	Product Obtained (tons)
1990	100
1991	100
1992	100
1993	100
1994	100
1995	100
1996	100
1997	100
1998	100
1999	100
2000	100
2001	100
2002	100
2003	100
2004	100
2005	100
2006	100
2007	100
2008	100
2009	100
2010	100
2011	100
2012	100
2013	100
2014	100
2015	100
2016	100
2017	100
2018	100
2019	100
2020	100
2021	100
2022	100
2023	100
2024	100
2025	100
2026	100
2027	100
2028	100
2029	100
2030	100

\_\_\_\_\_

\_\_\_\_\_

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Step Two: Determine the product of the step one amount multiplied by one tenth (.10)

- |                                 |        |
|---------------------------------|--------|
| 1. Amount from Step One:        |        |
| 2. Multiplied by:               | X .10  |
| 3. Product                      | (tons) |
| 4. Add lines 1 and 3            |        |
| (Enter total on Line 2, Step 3) |        |



Stop. If amount on Line 4 is greater than the amount purchased for the credit year, you do not qualify for a credit

**Continue on Back** 

2. Step Three: For taxpayers qualifying for the credit under Section B(3), the credit is equal to the difference between the number of tons of coal combustion products obtained and used by the manufacturer in the taxable year and the amount entered in Step Two of Section D Line 1, multiplied by #2.

1. Tons Obtained & Used	_____
2. Subtract Step 2	_____
3. Subtotal	_____
4. Multiply by	_____ \$2
5. Available Credit	_____

#### E. Use of Credit(s)

Indicate how you anticipate using this credit:

☐ Corporate Income Tax

☐ Partnership Return

☐ Individual Income Tax (Sole Proprietor)

**Note:** If the credit is being claimed by a shareholder, partner, or member of a pass through entity, you must attach a list providing the name, SSN/FID and the percentage of the pass through entity's distributive income to which the shareholder, partner or member is entitled.

#### F. Signature

Under penalties of perjury, I declare I have examined this return, including all accompanying attachments, and to the best of my knowledge and belief it is true, correct and complete.

\_\_\_\_\_  
Printed Name and Title

\_\_\_\_\_  
Telephone Number

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

Application can be faxed to (317) 233-3064 or Mail Form to:

Indiana Department of Revenue  
Coal Combustion Credit, Room N203  
100 North Senate Avenue  
Indianapolis, IN 46204

If Questions please call (317) 232-2339

Effective January 1, 2005 Indiana Code 6-3.1-25.2 was enacted providing a Coal Combustion Product Credit to manufacturers with a facility located in Indiana, who obtain and use “Coal Combustion Products” for the manufacturing of recycled components. The maximum amount of credit available per state fiscal year is two million dollars (\$2,000,000).

### Condition for Obtaining a Credit

A taxpayer that obtains a deduction under IC 6-1.1-44 may not obtain a credit under this chapter for the same taxable year.

### Who May Apply for This Credit?

A taxpayer with an Indiana location that obtains and uses coal combustion products for the manufacturing of recycled components and is one (1) of the following:

- A. A new business
- B. An existing business that begins manufacturing recycled components; or
- C. An existing business that increases acquisitions of coal combustion products by one-tenth or .10 for the manufacturing of recycled components.

### How Often Can I File an Application for Credit?

A claim for credit may be filed on an annual basis. Credits will be approved by the department until the maximum amount of credit for each category is reached.

A manufacturer with a location in Indiana may claim this credit in each of ten (10) consecutive years beginning with the taxable year in which the manufacturer first claims the credit under this chapter.

### Section A - Information

- 1. Type or print applicant’s name and location address.
- 2. Enter applicant’s Indiana Taxpayer ID number (TID).
- 3. Enter applicant’s Federal ID number (FID)

### Section B - Qualifying Manufacturer

Indicate if you qualify as a new business, an existing business that begins manufacturing recycled components, or if you are an existing business that increases acquisitions of coal combustion products.

### Section C - Credit Amount

For taxpayers qualifying under Section B (1) or B (2) multiply the number of tons obtained and used in the taxable year by two dollars (\$2).

### Section D - Calculation

Complete the Section D calculation **ONLY** if you qualify for this credit as an existing business B(3) that increases your coal combustion product acquisitions in the taxable year by one-tenth (.10).

### Section E - Use of Credit

Please indicate how you anticipate using the credit by checking the appropriate box(es).

**Note:** If the credit is being claimed by a shareholder, partner, or member of pass through entity, you must attach a list providing the name, SSN/FID and the percentage of the pass through entity’s distributive income to which the shareholder, partner or member is entitled.

### Section F - Signature

The credit application must be signed by the taxpayer or an authorized agent. If necessary, a properly executed Power of Attorney form must accompany the application.

### How Soon Will I Receive My Credit Approval?

Applications will be reviewed in the order in which they are received. Processing time will vary depending on the number of applications received. Incomplete applications will be delayed until we are able to obtain the required information.

### Where Do I Send My Coal Combustion Credit Application?

Applications can be faxed to 317-233-3064 or

Mail form to: Indiana Department of Revenue  
Coal Combustion Credit  
100 North Senate Avenue, RM. N203  
Indianapolis, IN 46204

### Where Can I Claim This Credit?

The Coal Combustion Credit can be applied against State Income Tax Liability. A copy of the approved CCP-100 must be attached to the tax return or the credit will be disallowed. Please see instructions for your tax returns to determine where the credit should be entered on the various tax forms.

### What If I Do Not Use All of My Credit?

If the amount of credit determined for a taxable year exceeds the manufacturer’s state tax liability for the taxable year, the manufacturer may not carry over the excess to following years. A taxpayer is not entitled to a carryback or refund of any unused credit.

### Contact Us

If you have questions please call the Department at: (317) 232-2339.